£er by comparison with the Comptroller-General of the United States. Under the vigorous propulsion of an independent auditor, the inclination was for the office never to shirk responsibility, but rather to meet trouble more than half way, even if by so doing the office passed beyond the uttermost limits of its legal powers.

The President of the United States formerly appointed an Insular Auditor and a Deputy Auditor to have charge of the Bureau of Audits. It was made their duty to audit, examine, and settle all accounts pertaining to the revenues and receipts of the Insular, provincial, and municipal governments. The Bureau of Audits under these conditions became the central agency for the checking and auditing of collections and expenditures.

The Constitution of the Philippines sets aside one complete article for the "General Auditing Office." The office is placed under the direction and control of an Auditor-General. This official is appointed by the President of the Commonwealth with the consent of the Commission on Appointments of the National Assembly for a term of ten years and may not be reappointed. The powers and duties of the Auditor-General are similar to those of the Insular Auditor whom he succeeds. The Constitution provides that the decisions of the Auditor-General "may be appealed to the President [of the Commonwealth] whose action shall be final," while the Philippine Commonwealth and Independence Law provides that "appeals from decisions of the Insular Auditor [Auditor-General] may be taken to the President of the United States."

The office of the Insular Auditor was

most in the limelight during the incumbency of Mr. Ben F. Wright. With the tacit approval of Governor-General Wood, Auditor Wright battled manfully against graft and corruption. Governor-General Stimson was not so well pleased with the Auditor's methods as his predecessor had been, and soon after Colonel